

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 24-1646 T
(Judge Kathryn C. Davis)

ESTATE OF TAMIR SAPIR, BY ALEX SAPIR AND
ROZITA SOFIA, CO-EXECUTORS,

Plaintiffs,

v.

THE UNITED STATES,

Defendant.

ANSWER

Defendant, the United States, through its attorneys, hereby answers plaintiff's complaint. Defendant respectfully denies each and every allegation contained therein that is not admitted below.

Defendant further:

States that no response is required to the prefatory language contained in the unnumbered paragraph at the beginning of plaintiff's complaint.

1. States that paragraph 1 is plaintiff's summary of its case to which no response is required; assuming a response is required, defendant denies the allegations in paragraph 1.
2. Admits that the Internal Revenue Service ("IRS") received plaintiff's original Form 706. Admits that the IRS examined the Form 706. States that defendant presently

- lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 2.
3. States that paragraph 3 contains statements of law to which no response is required.
- To the extent a response is required, states that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 3.
4. Admits that the IRS received plaintiff's original Form 706. Denies that the original Form 706 included eleven separate Schedule PCs. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 4.
- 5-6. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraphs 5-6.
7. Admits that the IRS received plaintiff's Amended Form 706 on April 9, 2024. States that the remainder of the allegations in paragraph 7 contain statements of law and legal conclusions to which no response is required.
8. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 8.
9. States that paragraph 9 is plaintiff's summary of its case to which no response is required; assuming a response is required, defendant denies the allegations in paragraph 9.
10. Admits that plaintiff is the Estate of Tamir Sapir. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 10.

11. States that paragraph 11 merely states plaintiff's mailing address and EIN, to which no response is required. To the extent a response is required, defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 11.
12. Admits.
13. States that jurisdiction, to the extent it exists, would be granted through 28 U.S.C. § 1491.
- 14-15. States that paragraphs 14-15 contain statements of law and legal conclusions to which no response is required.
- 16-19. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraphs 16-19.
20. Admits that the IRS received plaintiff's original Form 706 on December 28, 2015. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 20.
21. States that paragraph 21 contains legal conclusions to which no response is required.
22. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 22.
23. Admits that plaintiff's exhibits include a copy of a letter from the IRS dated March 30, 2016, acknowledging receipt of plaintiff's Schedule PC. Denies that the copy of the March 30, 2016 letter acknowledges receipt of the Form 706. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 23.
24. Admits the IRS examined the return and made adjustments.

25. Admits the results of the examination were appealed to the Office of Appeals and that the appeal was settled on September 5, 2018 with an additional \$30,771,465 in tax being assessed. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 25.
26. States that paragraph 26 contains plaintiff's belief that there are no offsetting claims raised by the United States against the estate, states that the United States lacks knowledge or information as to plaintiff's beliefs, and further states that the United States will develop and explore offsets as may be allowed by the Rules of Procedure.
27. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 27.
28. States that paragraph 28 contains a legal conclusion to which no response is required.
- 29-30. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraphs 29-30.
31. Admits that the IRS received plaintiff's Amended Form 706 on April 9, 2024. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 31.
32. States that paragraph 32 merely contains plaintiff's restatement of the allegations in plaintiff's refund claim, to which no response is required. To the extent a response is required, defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 32.
33. Admits that the IRS received plaintiff's Amended Form 706 on April 9, 2024.
34. States that paragraph 34 contains a legal conclusion to which no response is required.

35-36. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraphs 35-36.

37. States that paragraph 37 contains statements of law to which no response is required.

Admits that six months and two days has elapsed between when the IRS received plaintiff's amended Form 706 on April 9, 2024, and the date this suit was filed on October 11, 2024. Denies that the plaintiff was left with no other option than to seek "judicial intervention." Further states that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the remaining allegations in paragraph 37.

38. States that defendant presently lacks knowledge or information sufficient to form a belief as to the truth of the allegations in paragraph 38.

States that the final unnumbered paragraph is plaintiff's request for relief to which no response is required. To the extent a response is required, defendant specifically denies that plaintiff is entitled to the relief it requests.

December 16, 2024

Respectfully submitted,

s/ Stefan R. Wolfe

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